

Declaration and Power of Attorney for Patent Application

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled TRACK ASSEMBLY FOR AN ALL-TERRAIN VEHICLE

(Attorney Docket No. _____), the specification of which

(check [X] is attached hereto.
one)

[] was filed, with my authority, on _____
as Application Serial No. _____
and was amended on _____ if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

And I hereby appoint DAVID P. ROBERTS, Reg. No. 23,032; RANDY A. GREGORY, Reg. No. 30,386; JAMES L. PRICE, Reg. No. 27,376; MARK S. MATKIN, Reg. No. 32,268; DEEPAK MALHOTRA, Reg. No. 33,560; MARK W. HENDRICKSEN, Reg. No. 32,356; DAVID G. LATWESEN, Reg. No. 38,533; GEORGE G. GRIGEL, Reg. No. 31,166; KEITH D. GRZELAK, Reg. No. 37,144; JAMES D. SHAURETTE, Reg. No. 39,833; FREDERICK M. FLIEGEL, Reg. No. 36,138; DONALD B. KENADY, Reg. No. 40,045; JAMES E. LAKE, Reg. No. 44,854; and BERNARD BERMAN, Reg. No. 37,279; all of Wells, St. John, Roberts, Gregory & Matkin, P.S.; 601 West First Avenue, Suite 1300, Spokane, Washington 99201-3828, Telephone (509) 624-4276, **Customer No. 021567**, and each or any of them, my attorneys or agents, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

202220-00125007

ADDRESS ALL COMMUNICATIONS IN OR PERTAINING TO THIS APPLICATION TO:

Deepak Malhotra
WELLS, ST. JOHN, ROBERTS,
GREGORY & MATKIN, P.S.
601 West First Avenue, Suite 1300
Spokane, WA 99201-3828

Foreign Application(s)

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

			<u>Priority Claimed</u>	
<u>(Number)</u>	<u>(Country)</u>	<u>(Filing Date)</u>	Yes	No
<u>(Number)</u>	<u>(Country)</u>	<u>(Filing Date)</u>	Yes	No

U.S. Provisional Application(s)

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

<u>(Provisional Application No.)</u>	<u>(Filing Date)</u>
<u>(Provisional Application No.)</u>	<u>(Filing Date)</u>

U.S. Patent Application(s)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States

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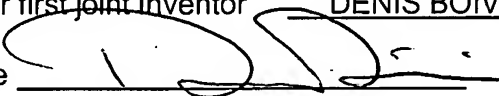
application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

<u>(Application Serial No.)</u>	<u>(Filing Date)</u>	<u>(Status)</u>
<u>(Application Serial No.)</u>	<u>(Filing Date)</u>	<u>(Status)</u> (patented, pending, or abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

The undersigned to this Declaration and Power of Attorney hereby authorizes the U.S. attorneys named herein to accept and follow instructions from **Mr. Marc Lupien c/o Goudreau Gage Dubuc, Suite 3400, P.O. Box 242, 800 Place-Victoria, Montreal, Quebec, H4Z 1E9**, as to any actions to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys will be so notified by the undersigned.

Full name of sole or first joint inventor DENIS BOIVIN

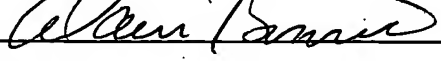
Inventor's signature  Feb. 25th 2002
Date

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